

**Office of College and Career Readiness**  
**Perkins Basic Grant -- Allowable/Unallowable Costs**

This is not a complete list of allowable/unallowable costs as it relates to Perkins. The allowability of any cost should be determined by considering the grant's purpose, Carl D. Perkins requirements, and any pertinent Federal cost guidelines. All costs must be related to the program as approved in the local Perkins application.

| Allowable Costs  | Unallowable Costs  |
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| Administrative costs<br>Advisory councils<br>Audit costs in accordance with the Single Audit Act (OMB Circular A-133)<br>Bonding costs<br>Career education instruction (tuition cost of sending schools)<br>Career guidance and counseling<br>Communication costs (ie. telephone, postage)<br>Compensation for personal services (salaries, wages, and fringe benefits)<br>Contracted services<br>CTSO costs (advisor extra-duty pay/stipend, advisor travel, and instructional materials/supplies)<br>Curriculum development<br>Displays, demonstrations, and exhibits<br>Equipment for approved career education instruction<br>Expenditures for 7th/8th grade (career fairs, marketing/outreach activities, transportation costs, and professional development for teachers)<br>Food costs (see allowable food costs guidance)<br>Indirect costs (only if district/PS institution has an approved indirect cost rate)<br>Interpreters<br>Instructional furniture (ie. student chairs/desks and computer workstations)<br>Instructional materials and supplies<br>Maintenance, operations, and repairs (ie. utilities, janitorial services)<br>Marketing and outreach activities (ie. newspapers, radio/TV, magazines)<br>Meetings and conferences<br>Memberships and subscriptions (business, professional, technical)<br>Memberships in civic and community organizations<br>Printing and reproduction<br>Professional development costs<br>Professional service costs (consultants)<br>Program evaluation<br>Publication and printing costs<br>Remedial services (ie. tutoring, curriculum modification, instructional aids)<br>Rental/lease costs of buildings and equipment<br>Sending school costs (ie. tuition, transportation)<br>Stipends<br>Student recognition awards (ie. certificates, plaques, portfolios, trophies)<br>Substitute pay for teachers<br>Teacher in-service<br>Technical skill attainment (TSA) assessments per DESE approved Perkins TSA list<br>Training costs<br>Transportation costs (only if for the entire career education program)<br>Travel costs | Alcoholic beverages<br>Alumni/ae activities<br>Bad debts (losses from uncollectible accounts)<br>Buildings and land<br>Child care<br>Commencement and convocation costs<br>Construction, renovation, and/or remodeling of facilities<br>Contingency provisions<br>Contributions and donations (ie. cash, property, services)<br>Copyrights/patents<br>CTSO costs (ie. items retained by student/advisor, social activity/assemblage, refreshments/meals)<br>CTSO student costs (ie. membership dues/registration fees, travel expenses, transportation costs)<br>Entertainment--amusement and social activities (ie. sports tickets)<br>Expenditures for adult/postsecondary programs using secondary funds<br>Expenditures for career education prior to the 7th grade<br>Expenditures for non-approved career education programs<br>Expenditures for secondary programs using adult/postsecondary funds<br>Expenditures for 7th/8th grade (equipment, materials/supplies, and other program costs)<br>Expenditures that supplant<br>Fines and penalties<br>Food costs (see unallowable food costs guidance)<br>Fundraising<br>Gifts<br>Goods or services for personal use<br>Items retained by student (ie. supplies, clothing/uniform, tools, PDAs, calculators)<br>Interest<br>Lobbying<br>Monetary awards<br>Non-instructional furniture (ie. bookcases, drawers, file cabinets, lateral files)<br>Political activities (ie. contributions, fund raising, lobbying)<br>Pre-award costs (prior to July 1)<br>Professional development for personal benefit (ie. tuition/exam fees, certification/licensure costs)<br>Promotional materials (ie. T-shirts, pens, cups, key chains, book bags)<br>Remedial courses (ie. instructional remediation courses in reading, writing, and mathematics)<br>Scholarships<br>Student expenses/direct assistance to students (ie. tuition, fees, insurance, other expenses)<br>Vehicles |

Note: The aggregate "direct administrative costs and indirect costs" can not exceed 5% of the total Perkins expenditures.